

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Fayette County School Corp (2395)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$35,653	\$65,421	\$72,884	n/a	104%	11%
	11100 Regular Programs; Elementary	\$5,048,053	\$6,217,267	\$6,852,066	\$8,060,677	60%	30%	18%
	11200 Regular Programs; Middle/Junior High	\$1,963,636	\$2,170,504	\$2,061,557	\$2,299,322	17%	6%	12%
	11300 Regular Programs; High School	\$3,240,863	\$2,558,197	\$2,587,510	\$3,538,373	9%	38%	37%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$970	\$0	n/a	n/a	-100%
	11420 Vocational Education; Agriculture B	\$53,401	\$42,581	\$77,284	\$96,020	80%	126%	24%
	11430 Vocational Education; Distributive Education	\$35	\$0	\$0	\$0	-100%	n/a	n/a
	11450 Vocational Education; Consumer and Homemaking	\$56,938	\$94,121	\$67,561	\$105,049	84%	12%	55%
	11480 Vocational Education; Industrial Education A	\$24,700	\$108,396	\$76,455	\$121,643	392%	12%	59%
	11510 Vocational Education; Cooperative Education	\$14,700	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$0	\$0	\$2,923	\$1,495	n/a	n/a	-49%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$52,808	\$0	\$0	\$0	-100%	n/a	n/a
	11630 Regular Programs; Alternative Education Programs; High School	\$97,277	\$0	\$0	\$0	-100%	n/a	n/a
	11900 2007 Account Code - Other Regular Programs	\$131,216	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$165,235	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$77,843	\$138,287	\$23,286	\$9,644	-88%	-93%	-59%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$24,216	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$509,318	\$413,954	\$326,735	\$467,843	-8%	13%	43%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$81,422	\$146,967	\$181,790	\$218,045	168%	48%	20%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$282,703	\$190,334	\$226,850	n/a	-20%	19%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$14,040	n/a	n/a	n/a
	12320 Physical Impairment; Multiple Disabilities	\$0	\$67,627	\$0	\$13,610	n/a	-80%	n/a
	12330 Physical Impairment; Visual Impairment	\$0	\$30,800	\$17,747	\$12,523	n/a	-59%	-29%
	12340 Physical Impairment; Hearing Impairment	\$0	\$64,789	\$50,386	\$76,327	n/a	18%	51%
	12350 Physical Impairment; Homebound	\$1,215	\$3,646	\$22,407	\$12,406	> 500%	240%	-45%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$231,746	\$221,407	\$265,886	n/a	15%	20%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$55,424	\$56,638	\$65,005	n/a	17%	15%
	12510 Culturally Different; Communication Disorders	\$0	\$56,674	\$57,571	\$79,016	n/a	39%	37%
	12520 Culturally Different; Compensatory	\$413,072	\$7,982	\$32,390	\$53,079	-87%	> 500%	64%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$231	\$88,728	\$53,396	n/a	> 500%	-40%
	12610 Learning Disability	\$348,519	\$583,758	\$531,880	\$640,041	84%	10%	20%
	12710 Equal Opportunity At Risk	\$253,473	\$272,567	\$254,728	\$333,897	32%	23%	31%
	12810 Special Education Preschool	\$0	\$166,192	\$197,078	\$225,227	n/a	36%	14%
	12900 Other Special Programs	\$226,839	\$502,371	\$424,579	\$458,496	102%	-9%	8%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$135,749	\$191,417	\$180,156	\$198,792	46%	4%	10%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$107,661	\$0	\$0	\$0	-100%	n/a	n/a
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$13,903	\$23,896	\$23,415	n/a	68%	-2%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$68,157	\$62,020	\$46,976	n/a	-31%	-24%
	14300 Summer School Programs; High School	\$90,469	\$42,584	\$35,662	\$40,561	-55%	-5%	14%
	16100 Remediation Testing	\$174,417	\$249,761	\$160,527	\$183,082	5%	-27%	14%
	16200 Preventive Remediation	\$0	\$31,469	\$34,750	\$21,172	n/a	-33%	-39%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$62,358	\$16,153	\$26,847	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$909,476	\$735,384	\$866,131	\$925,483	2%	26%	7%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,155,537	\$46,898	\$128,201	\$76,012	-96%	62%	-41%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$874,068	\$79,686	\$0	n/a	-100%	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$243,597	\$271,930	\$304,984	n/a	25%	12%
	22220 Library/Media Services; School Library	\$321,856	\$395,105	\$311,576	\$394,669	23%	0%	27%
	22230 Library/Media Services; Audiovisual	\$19,821	\$6,806	\$7,957	\$11,962	-40%	76%	50%
	22240 Library/Media Services; Educational Television	\$90,700	\$22,729	\$7,355	\$12,987	-86%	-43%	77%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$135,851	\$3,787	n/a	n/a	-97%
	24100 Office of The Principal	\$1,388,941	\$1,477,415	\$1,447,885	\$1,939,155	40%	31%	34%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$170,718	\$280,479	\$172,858	\$53,031	-69%	-81%	-69%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$77,338	\$36,348	\$33,595	\$36,448	-53%	0%	8%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$50,017	\$39,696	\$54,776	\$37,727	-25%	-5%	-31%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$9,218	\$21,264	\$13,117	n/a	42%	-38%
	26497 2007 Account Code - Teachers Retirement Fund	\$551,552	\$814,392	\$864,569	\$440,513	-20%	-46%	-49%

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Fayette County School Corp (2395)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement Total		\$19,067,172	\$19,848,019	\$19,396,922	\$22,308,885	17%	12%	15%
Student Instructional Support								
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$87,390	\$67,106	\$86,598	\$51,730	-41%	-23%	-40%
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$6,209	\$0	\$0	n/a	-100%	n/a
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$0	\$139	n/a	n/a	n/a
	21220 Guidance Services; Counseling Services	\$349,839	\$349,566	\$360,885	\$436,680	25%	25%	21%
	21290 Guidance Services; Other Guidance Services	\$0	\$1,162	\$191	\$0	n/a	-100%	-100%
	21340 Health Services; Nurse Services	\$99,692	\$140,479	\$131,766	\$156,419	57%	11%	19%
	21390 Health Services; Other Health Services	\$0	\$88,247	\$73,683	\$112,246	n/a	27%	52%
	21420 Psychological Testing	\$0	\$3,615	\$343	\$4,289	n/a	19%	> 500%
	21430 Psychological Counseling	\$0	\$59,499	\$62,114	\$71,863	n/a	21%	16%
	21810 Special Education Administration; Service Area Direction	\$0	\$484,945	\$500,570	\$535,756	n/a	10%	7%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$30,125	\$34,342	\$11,920	n/a	-60%	-65%
	22110 Improvement of Instruction; Service Area Direction	\$406	\$196,731	\$136,692	\$248,288	> 500%	26%	82%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$75,913	\$81,463	\$147,446	\$156,171	106%	92%	6%
	22130 Improvement of Instruction; Instructional Staff Training	\$6,397	\$31,739	\$67,515	\$102,632	> 500%	223%	52%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,560	\$0	\$0	\$0	-100%	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$270,935	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$60,152	\$57,116	\$45,609	\$64,734	8%	13%	42%
	23210 Executive Administration; Office of The Superintendent	\$282,067	\$367,429	\$348,063	\$427,976	52%	16%	23%
	23220 Executive Administration; Community Relations	\$0	\$0	\$28,723	\$42,821	n/a	n/a	49%
	23290 Executive Administration; Other Executive Administration Services	\$34,742	\$0	\$0	\$0	-100%	n/a	n/a
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$85,203	n/a	n/a	n/a
	25720 Personnel Services; Recruitment and Placement	\$12,409	\$29,742	\$15,123	\$0	-100%	-100%	-100%
	25750 Personnel Services; Health Services	\$1,710	\$1,400	\$850	\$1,675	-2%	20%	97%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$608,551	\$473,413	\$207,725	n/a	-66%	-56%
Student Instructional Support Total		\$1,014,275	\$2,605,124	\$2,513,926	\$2,989,201	195%	15%	19%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$19,968	\$10,582	\$11,308	\$8,581	-57%	-19%	-24%
	23160 Board of Education; Promotion Expenses	\$5,447	\$4,096	\$2,551	\$7,285	34%	78%	186%
	23230 Executive Administration; Staff Relations and Negotiations	\$17,044	\$8,540	\$22,363	\$2,204	-87%	-74%	-90%
	25110 Fiscal Services; Office of The Business Manager	\$78,069	\$138,989	\$128,838	\$196,170	151%	41%	52%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$12,866	\$0	\$0	\$0	-100%	n/a	n/a
	25150 Fiscal Services; Payroll Services	\$24,318	\$30,131	\$29,839	\$41,705	71%	38%	40%
	25160 Fiscal Services; Financial Accounting	\$1,515	\$1,421	\$1,417	\$802	-47%	-44%	-43%
	25170 Fiscal Services; Internal Auditing	\$5,711	\$19,436	\$0	\$0	-100%	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$300	\$0	\$648	\$400	34%	n/a	-38%
	25199 Other Fiscal Services; Other	\$9	\$0	\$0	\$0	-100%	n/a	n/a
	25400 Planning, Research, Development and Evaluation	\$15,000	\$8,985	\$19,791	\$28,807	92%	221%	46%
	25890 Other Technology Services	\$13,053	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,791,612	\$2,501,445	\$2,411,619	\$2,738,936	53%	9%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$318	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$567,170	\$668,094	\$557,346	\$667,746	18%	0%	20%
	26499 2007 Account Code - Other	\$0	\$551,241	\$494,292	\$248,208	n/a	-55%	-50%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,440	\$6,364	\$59,372	\$28,376	341%	346%	-52%
	26700 Operation and Maintenance of Plant Services; Insurance	\$107,260	\$206,774	\$250,808	\$252,660	136%	22%	1%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$0	\$0	\$51,202	\$25,635	n/a	n/a	-50%
	27010 Student Transportation; Service Area Direction	\$56,252	\$109,937	\$97,339	\$121,625	116%	11%	25%
	27100 Student Transportation; Vehicle Operation	\$799,844	\$935,529	\$917,462	\$951,492	19%	2%	4%
	27200 Student Transportation; Monitoring Services	\$29,168	\$30,945	\$33,700	\$38,307	31%	24%	14%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$280,475	\$532,934	\$434,604	\$544,089	94%	2%	25%
	27400 Student Transportation; Purchase of School Buses	\$244,812	\$741,666	\$0	\$660,556	170%	-11%	n/a
	27500 Student Transportation; Insurance on Buses	\$29,989	\$73,075	\$21,750	\$91,199	204%	25%	319%
	27700 Student Transportation; Contracted Transportation Services	\$55,968	\$0	\$0	\$437	-99%	n/a	n/a
	27900 Student Transportation; Other Student Transportation Services	\$15,943	\$39,499	\$15,867	\$38,847	144%	-2%	145%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	27910 Student Transportation; Bus Driver Training	\$117	\$572	\$1,686	\$638	446%	12%	-62%
	31100 Food Services Operations; Service Area Direction	\$3,369	\$6,934	\$9,363	\$29,801	> 500%	330%	218%
	31200 Food Services Operations; Food Preparation and Dispensing	\$527,884	\$740,233	\$703,581	\$776,804	47%	5%	10%
	31400 Food Services Operations; Food Purchases	\$530,477	\$630,629	\$677,737	\$775,701	46%	23%	14%
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$17,111	\$26,478	n/a	n/a	55%
	33200 Community Recreation	\$20,472	\$10,000	\$10,000	\$10,000	-51%	0%	0%
	33300 Civic Services	\$1,806	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$82,304	\$184,947	\$174,490	\$202,357	146%	9%	16%
	33910 High School Band Uniforms	\$0	\$16,145	\$0	\$0	n/a	-100%	n/a
	33930 Latch Key Kid Program	\$714,994	\$0	\$0	\$0	-100%	n/a	n/a
	33940 Child Care Services	\$74,290	\$197,521	\$202,139	\$221,184	198%	12%	9%
	33950 Step Ahead	\$19,780	\$585	\$0	\$0	-100%	-100%	n/a
	33990 Other Community Services; Other	\$8,305	\$34,285	\$5,345	\$11,591	40%	-66%	117%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$61,045	\$57,341	\$58,239	n/a	-5%	2%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$21,115	\$49,449	\$1,603	\$1,200	-94%	-98%	-25%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$70,318	\$91,779	\$92,243	\$170,012	142%	85%	84%
Overhead and Operational Total		\$6,253,781	\$8,643,808	\$7,514,756	\$8,978,075	44%	4%	19%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$930,303	\$1,174,258	\$0	\$0	-100%	-100%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$203,188	\$72,648	\$14,424	\$49,179	-76%	-32%	241%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$86,695	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$75,000	\$53,884	\$686,684	\$978,224	> 500%	> 500%	42%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$116,000	\$0	\$0	\$0	-100%	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$83,090	\$0	\$0	n/a	-100%	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$669,750	\$48,830	\$61,341	\$37,672	-94%	-23%	-39%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$65,187	\$76,170	-\$698	\$107,888	66%	42%	n/a
	51100 Debt Services; Principal on Debt; Bonds	\$185,010	\$928,030	\$925,936	\$955,020	416%	3%	3%
	52100 Debt Services; Interest on Debt; Bonds	\$91,049	\$942,691	\$851,316	\$848,328	> 500%	-10%	0%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,990	\$790	\$971	n/a	-51%	23%
Nonoperational Total		\$2,422,181	\$3,381,591	\$2,539,793	\$2,977,282	23%	-12%	17%
prorated								
	26491 2007 Account Code - PERF	\$267,453	\$380,318	\$397,202	\$190,789	-29%	-50%	-52%
	26492 2007 Account Code - Social Security	\$1,362,456	\$1,617,647	\$1,602,614	\$802,387	-41%	-50%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$79,676	\$205,599	\$186,807	\$130,000	63%	-37%	-30%
	26494 2007 Account Code - Group Insurance	\$628,591	\$1,825,165	\$1,879,579	\$986,049	57%	-46%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$3,951	\$12,393	\$8,878	\$7,578	92%	-39%	-15%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$189,626	\$790,959	\$771,818	\$8,428	-96%	-99%	-99%
prorated Total		\$2,531,752	\$4,832,080	\$4,846,898	\$2,125,230	-16%	-56%	-56%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$21,060,033	\$23,542,719	\$23,125,741	\$23,898,521	13%	2%	3%	67.3%	59.9%	62.8%	60.7%
Student Instructional Support	\$1,119,308	\$2,929,943	\$2,863,444	\$3,165,423	183%	8%	11%	3.6%	7.5%	7.8%	8.0%
Overhead and Operational	\$6,687,638	\$9,456,370	\$8,283,317	\$9,337,447	40%	-1%	13%	21.4%	24.1%	22.5%	23.7%
Nonoperational	\$2,422,181	\$3,381,591	\$2,539,793	\$2,977,282	23%	-12%	17%	7.7%	8.6%	6.9%	7.6%
Grand Total	\$31,289,160	\$39,310,623	\$36,812,295	\$39,378,673	26%	0%	7%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	70.9%	67.3%	70.6%	68.7%